

Table of Contents

About Wolters Kluwer	iii
About the Authors	v
Foreword	vii
Section 1: Framework of Financial Reporting	
1 Conceptual Framework for Financial Reporting	3
Section 2: Accounting for Business Transactions	
2 Property, Plant and Equipment, and Impairment of Assets	23
3 Accounting for Government Grants and Disclosure of Government Assistance, Borrowing Costs, and Non-current Assets Held for Sale and Discontinued Operations	59
4 Investment Property	85
5 Intangible Assets	97
6 Revenue from Contracts with Customers	111
7 Leases	131
8 Provisions, Contingent Liabilities and Contingent Assets	151
9 Income Taxes	165
10 The Effects of Changes in Foreign Exchange Rates	183
11 Earnings Per Share	199
12 Financial Instruments	217
13 Employee Benefits and Share-based Payment	243
Section 3: Preparation and Presentation of Financial Statements	
14 Presentation of Financial Statements	267
15 Accounting Policies, Changes in Accounting Estimates and Errors, and Events after the Reporting Period	287
16 Consolidated Statement of Financial Position	303
17 Consolidated Statement of Profit or Loss and Other Comprehensive Income	341
18 Associates and Joint Ventures	359
19 Statement of Cash Flows	377
20 Related Party Disclosures	409